

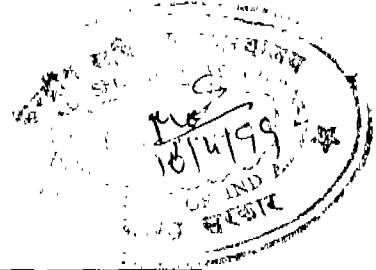


भारत का राजपत्र The Gazette of India

असाधारण
EXTRAORDINARY

भाग II—खण्ड 2
PART II—Section 2
प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY



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No. 49] NEW DELHI, MONDAY, DECEMBER 21, 1998/ AGRAHAYANA 30, 1920

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bills were introduced in the Lok Sabha on 21st December, 1998:—

BILL NO. 151 OF 1998

A Bill further to amend the Coffee Act, 1942, the Rubber Act, 1947, the Tea Act, 1953, the Marine Products Export Development Authority Act, 1972, the Tobacco Board Act, 1975, the Agricultural and Processed Food Products Export Development Authority Act, 1985 and the Spices Board Act, 1986, so as to provide for exemption to the income of a Board or an Authority constituted under any of the aforesaid Acts from the payment of income-tax.

BE it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Commodities Boards and Development Authorities (Exemption from Income-tax) Act, 1998.

Short title and
commencement

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

CHAPTER II

AMENDMENT TO THE COFFEE ACT, 1942

Insertion of new
section 32B in
Act 7 of 1942.

2. After section 32A of the Coffee Act, 1942, the following section shall be inserted, namely:—

Exemption from
tax on income.

"32B. Notwithstanding anything contained in the Income-tax Act, 1961 or any other law for the time being in force relating to tax on income, profits or gains, the Board shall—

43 of 1961.

(a) not be liable to pay income-tax or any other tax,

(b) never deemed to have been made liable to tax,

in respect of any income, profits or gains derived by the Board from the date on which the said Board has been constituted as a body corporate under this Act."

CHAPTER III

AMENDMENT TO THE RUBBER ACT, 1947

Insertion of new
section 9C in
Act 24 of 1947.

3. After section 9B of the Rubber Act, 1947, the following section shall be inserted, namely:—

Exemption from
tax on income.

"9C. Notwithstanding anything contained in the Income-tax Act, 1961 or any other law for the time being in force relating to tax on income, profits or gains, the Board shall—

43 of 1961.

(a) not be liable to pay income-tax or any other tax,

(b) never deemed to have been made liable to tax,

in respect of any income, profits or gains derived by the Board from the date on which the said Board has been constituted as a body corporate under section 4."

CHAPTER IV

AMENDMENT TO THE TEA ACT, 1953

Insertion of new
section 27A in
Act 29 of 1953.

4. After section 27 of the Tea Act, 1953, the following section shall be inserted, namely:—

Exemption from
tax on income.

"27A. Notwithstanding anything contained in the Income-tax Act, 1961 or any other law for the time being in force relating to tax on income, profits or gains, the Board shall—

43 of 1961.

(a) not be liable to pay income-tax or any other tax,

(b) never deemed to have been made liable to tax,

in respect of any income, profits or gains derived by the Board from the date on which the said Board has been constituted as a body corporate under section 4."

CHAPTER V

AMENDMENT TO THE MARINE PRODUCTS EXPORT DEVELOPMENT AUTHORITY ACT, 1972

Insertion of new
section 17A in
Act 13 of 1972.

5. After section 17 of the Marine Products Export Development Authority Act, 1972, the following section shall be inserted, namely:—

Exemption from
tax on income.

"17A. Notwithstanding anything contained in the Income-tax Act, 1961 or any other law for the time being in force relating to tax on income, profits or gains, the Authority shall—

43 of 1961.

(a) not be liable to pay income-tax or any other tax,

(b) never deemed to have been made liable to tax,

in respect of any income, profits or gains derived by the Authority from the date on which the said Authority has been constituted as a body corporate under section 4."

CHAPTER VI

AMENDMENT TO THE TOBACCO BOARD ACT, 1975

6. After section 16 of the Tobacco Board Act, 1975, the following section shall be inserted, namely:—

Insertion of new section 16A in Act 4 of 1975.

43 of 1961.

"16A. Notwithstanding anything contained in the Income-tax Act, 1961 or any other law for the time being in force relating to tax on income, profits or gains, the Board shall—

Exemption from tax on income.

(a) not be liable to pay income-tax or any other tax,

(b) never deemed to have been made liable to tax,

in respect of any income, profits or gains derived by the Board from the date on which the said Board has been constituted as a body corporate under section 4."

CHAPTER VII

AMENDMENT TO THE AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY ACT, 1985

7. After section 16 of the Agricultural and Processed Food Products Export Development Authority Act, 1985, the following section shall be inserted, namely:—

Insertion of new section 16A in Act 2 of 1986.

43 of 1961.

"16A. Notwithstanding anything contained in the Income-tax Act, 1961 or any other law for the time being in force relating to tax, on income, profits or gains, the Authority shall—

Exemption from tax on income.

(a) not be liable to pay income-tax or any other tax,

(b) never deemed to have been made liable to tax,

in respect of any income, profits or gains derived by the Authority from the date on which the said Authority has been constituted as a body corporate under section 4."

CHAPTER VIII

AMENDMENT TO THE SPICES BOARD ACT, 1986

8. After section 21 of the Spices Board Act, 1986, the following section shall be inserted, namely:—

Insertion of new section 21A in Act 10 of 1986.

43 of 1961.

"21A. Notwithstanding anything contained in the Income-tax Act, 1961 or any other law for the time being in force relating to tax on income, profits or gains, the Board shall—

Exemption from tax on income.

(a) not be liable to pay income-tax or any other tax,

(b) never deemed to have been made liable to tax,

in respect of any income, profits or gains derived by the Board from the date on which the said Board has been constituted as a body corporate under section 3."

STATEMENT OF OBJECTS AND REASONS

Commodity Boards and Export Development Authorities have been established under the administrative control of the Ministry of Commerce under various Acts of Parliament with the specific purpose of export promotion of plantation crops, agricultural and marine products. These bodies and authorities function both as developmental agencies and export promotion bodies. They are as follows:—

- (a) Coffee Board constituted under the Coffee Act, 1942;
- (b) Rubber Board constituted under the Rubber Board Act, 1947;
- (c) Tea Board constituted under the Tea Act, 1953;
- (d) Marine Products Export Development Authority constituted under the Marine Products Export Development Authority Act, 1972;
- (e) Tobacco Board constituted under the Tobacco Board Act, 1975;
- (f) Agricultural and Processed Food Products Export Development Authority constituted under the Agricultural and Processed Food Products Export Development Authority Act, 1985; and
- (g) Spices Board constituted under the Spices Board Act, 1986.

2. Activities of all these Boards and Authorities are conducted under the supervision and administrative control of the Ministry of Commerce, Government of India and these Boards and Authorities act as agencies of the Central Government for implementation of schemes approved by the Government. They have no share capital and as such are not corporations like any other public undertaking. It has been decided that these Commodity Boards and Export Development Authorities created under the various Acts of Parliament to carry out the specific developmental and export promotion activities should not be made liable for payment of income-tax for the following reasons:—

- (a) these organisations are not run on a profit motive as these are export promotion and developmental organisations;
- (b) grants-in-aid in the form of budgetary allocations either against the cess collected or for implementation of Plan Schemes are provided as budgetary support and are as approved by the Parliament. If in any year, there are excess of receipts over expenditure, to the extent, the budgetary allocation for the subsequent years is adjusted;
- (c) excess of revenue over expenditure or *vice-versa* of these Boards and Authorities belong to the Government of India in the Ministry of Commerce; and
- (d) in case these Boards and Authorities are already liable for payment of income-tax, then, budgetary allocation to that extent would have to be provided to them. This would serve no useful purpose as it would lead to transfer of funds from one head to another head of the Consolidated Fund of India.

3. In view of the position stated above, it has been decided to amend the respective Acts mentioned in paragraph 1 above under which the Boards and Authorities mentioned therein have been constituted. For this, it is necessary to insert a provision providing for exemption from income-tax in respect of income, profits or gains derived from the Board or Authority, as the case may be, in the Act under which such Board or Authority has been created. The proposed amendment will enable the Board or

Authority, as the case may be, to claim statutory exemption from income-tax from the date on which such Board or Authority has been constituted.

4. The Bill seeks to achieve the above objectives.

NEW DELHI;
The 16th November, 1998.

RAMAKRISHNA HEGDE.

BILL NO. 159 OF 1998.

A Bill further to amend the Customs Act, 1962.

BE it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Customs (Amendment) Act, 1998.

Amendment of
Act 52 of
1962.

2. In section 75A of the Customs Act, 1962,—

(a) in sub-section (1), for the words "period of three months" at both the places where they occur, the words "period of two months" shall be substituted;

(b) in sub-section (2), for the words "three months" at both the places where they occur, the words "two months" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

Section 75A of the Customs Act, 1962, which was inserted by the Finance Act, 1995, provides that where any drawback payable to a claimant under section 74 or section 75 of the Customs Act as the case may be, is not paid within a period of three months from the date of filing of claim to the date of payment of such drawback, there shall be paid to the claimant in addition to the amount of drawback interest fixed under section 27A of the said Act from the date after the expiry of the said period of three months till the date of payment of such drawback.

2. With a view to arrest the declining trend in exports, several measures were announced by the Government in the recent past to give a special package of measures for boosting exports. One of the measures includes a commitment on the part of the Government to pay interest to exporters if Government dues by way of duty drawback is delayed beyond two months. Thus, with a view to reduce the time limit from three months to two months as given under section 75A of the Act, it is necessary to amend that section. The reduced time-limit of two months instead of the present three months will expedite the process of payment of drawback, and, thereby emphasise the urgency of delivering export related benefits to the exporters within shortest possible time.

3. Simultaneously, it is proposed to empower the Central Government to levy interest where the claimant has been sanctioned drawback erroneously, if such drawback is not refunded by him within a period of two months, instead of the present three months.

4. The proposed amendments will expedite the process of payment of drawback and realization of revenue.

5. The Bill seeks to achieve the above objects.

YASHWANT SINHA.

NEW DELHI;
The 4th December, 1998.

BILL NO. 169 OF 1998

A Bill further to amend the Income-tax Act, 1961.

BE it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows:—

Short title and
commence-
ment.

1. (1) This Act may be called the Income-tax (Second Amendment) Act, 1998.

(2) Save as otherwise provided in this Act, it shall come into force on the 1st day of April, 1999.

Amendment of
section 10.

2. In section 10 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act), in clause (23G); the *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

43 of 1961.

“Explanation 2.—For the removal of doubts, it is hereby declared that any income by way of dividends, interest or long term capital gains of an infrastructure capital fund or an infrastructure capital company from investments made before the 1st day of June, 1998 by way of shares or long term finance in any enterprise carrying on the business of developing, maintaining and operating any infrastructure facility shall not be included and the provisions of this clause as it stood immediately before its amendment by the Finance (No. 2) Act, 1998 shall apply to such income.”.

21 of 1998.

3. In section 10A of the Income-tax Act,—

Amendment of
section 10A.

(a) in sub-section (3),—

- (i) for the word "five", the word "ten" shall be substituted;
- (ii) the words "falling within a period of eight years" shall be omitted;
- (iii) the proviso shall be omitted;

(b) in the Explanation below sub-section (8), of clause (ii), the following clause shall be substituted, namely,—

'(ii) "relevant assessment years" means the ten consecutive assessment years referred to in sub-section (3);'.

4. In section 10B of the Income-tax Act,—

Amendment of
section 10B.

(a) in sub-section (3),—

- (i) for the word "five", the word "ten" shall be substituted;
- (ii) the words "falling within a period of eight years" shall be omitted;
- (iii) the proviso shall be omitted;

(b) In the Explanation below sub-section (7) for clause (ii) the following clause shall be substituted, namely,—

'(ii) "relevant assessment years" means the ten consecutive assessment years referred to in sub-section (3);'.

5. In section 32 of the Income-tax Act, in sub-section (1), in clause (ii), after the second proviso, the following shall be inserted, namely:—

Amendment of
section 32.

'Provided also that where an asset being commercial vehicle is acquired by the assessee on or after the 1st day of October, 1998 but before the 1st day of April, 1999 and is put to use before the 1st day of April, 1999 for the purposes of business or profession, the deduction in respect of such asset shall be allowed on such percentage on the written down value thereof as may be prescribed.

Explanation.—For the purposes of this proviso,—

(a) the expression "commercial vehicle" means "heavy goods vehicle", "heavy passenger motor vehicle", "light motor vehicle", "medium goods vehicle" and "medium passenger motor vehicle" but does not include "maxi-cab", "motor-cab", "tractor" and "road-roller";

(b) the expressions "heavy goods vehicle", "heavy passenger motor vehicle", "light motor vehicle", "medium goods vehicle", "medium passenger motor vehicle", "maxi-cab", "motor-cab", "tractor" and "road-roller" shall have the meanings respectively as assigned to them in section 2 of the Motor Vehicles Act, 1988.'

59 of 1988.

6. In section 44AD of the Income-tax Act, after sub-section (4), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1997, namely:—

Amendment of
section 44AD.

"(5) Nothing contained in the foregoing provisions of this section shall apply, where the assessee claims and produces evidence to prove that the profits and gains from the aforesaid business during the previous year relevant to the assessment year commencing on the 1st day of April, 1997 or any earlier assessment year, are lower than the profits and gains specified in sub-section (1), and thereupon the Assessing Officer shall proceed to make an assessment of the total income or loss of the assessee and determine the sum payable by the assessee on the basis of assessment made under sub-section (3) of section 143."

7. In section 44AE of the Income-tax Act, after sub-section (5), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st

Amendment of
section 44AE.

day of April, 1997, namely:—

“(6) Nothing contained in the foregoing provisions of this section shall apply, where the assessee claims and produces evidence to prove that the profits and gains from the aforesaid business during the previous year relevant to the assessment year commencing on the 1st day of April, 1997 or any earlier assessment year, are lower than the profits and gains specified in sub-sections (1) and (2), and thereupon the Assessing Officer shall proceed to make an assessment of the total income or loss of the assessee and determine the sum payable by the assessee on the basis of assessment made under sub-section (3) of section 143.”.

Amendment of
section 80P.

8. In section 80P of the Income-tax Act, in sub-section (2), in clause (a), for sub-clause (iii), the following sub-clause shall be substituted, and shall be deemed to have been substituted with effect from the 1st day of April, 1968, namely:—

“(iii) the marketing of agricultural produce grown by its members, or”.

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the Income-tax Act, 1961. The amendments proposed in the Bill are intended to extend and clarify certain fiscal incentives and to remove some anomalies in certain sections of the Income-tax Act.

2. Clause 2 seeks to amend clause (23G) of section 10 of the Income-tax Act. This clause was amended by the Finance (No. 2) Act, 1998 to provide, *inter-alia*, that the exemption under this clause shall be available in respect of the investments made on or after the 1st day of June, 1998 only in an enterprise which is wholly engaged in the business of developing, maintaining and operating an infrastructure facility and which has been approved by the Central Government. However, the amended provision generated apprehension among the tax payers that the benefit would not be available to investments made prior to 1.6.1998. The proposed amendment seeks to clarify that the exemption available under said clause (23G) of Section 10 in respect of income from investment made before the 1st day of June, 1998 shall continue to be governed by the provisions of the said clause as it stood immediately before its amendment by the Finance (No. 2) Act, 1998.

3. Clause 3 seeks to amend section 10A of the Income-tax Act. Under the existing provisions, tax holiday is available, to newly established industrial undertakings set up in free trade zones and, to units set up in software technology parks for five years out of the block of initial eight years, subject to fulfilment of certain conditions. The proposed amendment seeks to extend the period of tax holiday from five years to ten years in order to give added thrust to exports. Clause 4 seeks to similarly extend the five year tax holiday period to ten years to the export-oriented units under Section 10B of the Income-tax Act.

4. Clause 5 seeks to amend section 32 of the Income-tax Act. With a view to remove sluggishness in commercial vehicles sector, the proposed amendment seeks to provide that depreciation on commercial vehicles acquired by the assessee on or after the 1st day of October, 1998 but before the 1 day of April, 1999 and put to use before the 1st day of April, 1999 for the purposes of business, shall be allowed at full percentage prescribed for such assets, irrespective of the period of user of the assets during the relevant year.

5. Clauses 6 and 7 seek to amend sections 44AD and 44AE of the Income-tax Act respectively. These sections provide a presumptive basis to bring to tax the profits and gains arising from certain business. These sections allowed option to the assessee to declare a lower profit to tax than the profits determined on presumptive basis, subject to the condition that evidence in support of the profits so declared was furnished by the assessee and thereupon the assessment would be completed by scrutiny under section 143(3) of the Act. This option to declare the lower profit was withdrawn by the Finance Act, 1997 with effect from 1.4.1997. With a view to harmonize these provisions with sections 44AA and 44AB which provide for compulsory maintenance and audit thereof in such cases with effect from 1.4.1998, the proposed amendments seek to extend the benefit of option for offering lower profit under these sections for the assessment year 1997-98.

6. Clause 8 seeks to amend section 80P of the Income-tax Act. Under the existing provision, profits derived by a cooperative society engaged in the marketing of agricultural produce of its members are fully deductible in computing the taxable income under section 80P(2)(a)(iii) of the Income-tax Act. The deduction was intended for primary cooperative societies marketing the agricultural produce of their farmer members. In the case of Kerala State Cooperative Marketing Federation Vs. Commissioner of Income-tax, the Hon'ble Supreme Court held that the use of words "of its members" in the relevant clause would mean the agricultural produce belonging to the members and not necessarily grown by them. The interpretation given to the use of the words in the provision

is not in accordance with the legislative intent of the existing provision. In respect of income arising from transactions with non-members, the cooperatives are not different from other assesseees, and such cooperatives are required to be taxed in the same manner as companies or other assesseees engaged in marketing of agricultural produce. If an amendment in section 80P(2)(a)(iii) is not made, it is likely to have serious impact on revenues. The proposed amendment, therefore, replaces the words "of its members" by the words "grown by its members". The amendment seeks to restrict the deduction to the profits derived by a cooperative society engaged in the marketing of agricultural produce grown by its members.

7. The Bill seeks to achieve the above objects.

NEW DELHI;
The 16th December, 1998.

YASHWANT SINHA.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 5 of the Bill seeks to amend section 32 of the Income-tax Act relating to Depreciation. The proposed amendment seeks to confer powers upon the Central Board of Direct Taxes to prescribe the percentage of depreciation in respect of commercial vehicles which are acquired by the assessee on or after the 1st day of October, 1998 but before the 1st day of April, 1999 and are put to use before the 1st day of April, 1999 for the purposes of business or profession.

2. The delegation of the legislative power under the aforesaid provision relates to the matter of procedure and administrative detail. The delegation of legislative power is, therefore, of a normal character.

BILL NO. 168 OF 1998

A Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1998-99.

BE it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Appropriation (No. 4) Act, 1998.

Issue of Rs.
14449,96,00,000
out of the
Consolidated
Fund of India
for the year
1998-99.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of fourteen thousand four hundred and forty-nine crores and ninety-six lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1998-99 in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE
(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
5	Department of Chemicals and Petro- Chemical Capital	36,84,00,000	..	36,84,00,000
6	Department of Fertilizers Revenue	1720,83,00,000	..	1720,83,00,000
9	Department of Consumer Affairs Revenue	9,00,00,000	..	9,00,00,000
	Capital	1,00,00,000	..	1,00,00,000
16	Department of Telecommunications Revenue	2,20,00,000	..	2,20,00,000
24	Ministry of Environment and Forests Revenue	2,00,000	..	2,00,000
25	Ministry of External Affairs Revenue	1,00,000	..	1,00,000
26	Department of Economic Affairs Revenue	1,00,000	..	1,00,000
30	Transfers to State and Union territory Governments Revenue	855,00,00,000	..	855,00,00,000
	Capital	136,00,00,000	10059,00,00,000	10195,00,00,000
31	Loans to Government Servants, etc Capital	100,00,00,000	..	100,00,00,000
35	Audit Revenue	59,11,00,000	92,00,000	60,03,00,000
38	Indirect Taxes Capital	2,00,000	..	2,00,000
40	Department of Health Capital	1,00,000	..	1,00,000
44	Cabinet Revenue	23,00,000	..	23,00,000
45	Police Revenue	440,90,00,000	..	440,90,00,000
48	Department of Education Revenue	2,00,000	..	2,00,000
49	Department of Youth Affairs and Sports Revenue	3,00,000	..	3,00,000
50	Department of Culture Revenue	6,41,00,000	..	6,41,00,000
51	Department of Women and Child Development Revenue	2,00,000	..	2,00,000
	Capital	12,00,000	..	12,00,000
52	Industrial Development and Industrial Policy and Promotion Revenue	2,00,000	..	2,00,000
54	Department of Heavy Industry Revenue	5,08,00,000	..	5,08,00,000
	Capital	180,00,00,000	..	180,00,00,000
55	Department of Small Scale Industries and Agro and Rural Industries Revenue	2,00,000	..	2,00,000
56	Information, Films and Publicity Revenue	..	48,00,000	48,00,000
59	Law and Justice Revenue	2,00,000	..	2,00,000
62	Department of Company Affairs Capital	2,08,00,000	..	2,08,00,000
63	Ministry of Mines Revenue	6,48,00,000	..	6,48,00,000
	Capital	3,05,00,000	..	3,05,00,000
67	Ministry of Petroleum and Natural Gas Revenue	34,00,000	..	34,00,000
69	Department of Statistics Revenue	8,10,00,000	..	8,10,00,000
71	Ministry of Power Revenue	..	2,50,00,000	2,50,00,000

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
76	Department of Scientific and Industrial Research Revenue	103,32,00,000	..	103,32,00,000
77	Department of Biotechnology Capital	1,22,00,000	..	1,22,00,000
78	Ministry of Steel Capital	1,00,000	..	1,00,000
79	Surface Transport Revenue	1,00,000	..	1,00,000
80	Roads Revenue	52,41,00,000	..	52,41,00,000
	Capital	1,00,000	31,77,00,000	31,78,00,000
81	Ports, Lighthouses and Shipping Revenue	28,05,00,000	..	28,05,00,000
	Capital	488,39,00,000	..	488,39,00,000
82	Ministry of Textiles Revenue	73,00,000	..	73,00,000
	Capital	20,00,00,000	..	20,00,00,000
83	Public Works Revenue	1,60,00,000	..	1,60,00,000
	Capital	..	2,00,000	2,00,000
87	Ministry of Water Resources Revenue	1,77,00,000	..	1,77,00,000
88	Ministry of Welfare Revenue	..	25,00,00,000	25,00,00,000
89	Atomic Energy. Revenue	12,22,00,000	..	12,22,00,000
95	Rajya Sabha Revenue	..	6,00,000	6,00,000
97	CHARGED—Union Public Service Commission Revenue	..	3,00,00,000	3,00,00,000
99	Andaman and Nicobar Islands. Revenue	14,34,00,000	..	14,34,00,000
	Capital	13,83,00,000	..	13,83,00,000
100	Chandigarh Capital	7,18,00,000	..	7,18,00,000
101	Dadra and Nagar Haveli Revenue	50,00,000	..	50,00,000
	Capital	2,30,00,000	..	2,30,00,000
102	Daman and Diu Capital	2,43,00,000	..	2,43,00,000
103	Lakshadweep Revenue	2,85,00,000	..	2,85,00,000
	Capital	1,07,00,000	..	1,07,00,000
	TOTAL	4327,21,00,000	10122,75,00,000	14449,96,00,000

STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of article 114(1) of the Constitution of India, read with article 115 thereof, to provide for the appropriation out of the Consolidated Fund of India of the moneys required to meet the supplementary expenditure charged on the Consolidated Fund of India and the grants made by the Lok Sabha for expenditure of the Central Government, excluding Railways, for the financial year 1998-99.

YASHWANT SINHA.

**PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE
CONSTITUTION OF INDIA**

[Copy of Letter No. F. 4(27)-B(SD)/98 dated 10 December, 1998 from Shri Yashwant Sinha, Minister of Finance to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1998-99, recommends under article 117(1) and (3) of the Constitution, the introduction of the Appropriation (No. 4) Bill, 1998 in Lok Sabha and also the consideration of the Bill.

S. GOPALAN,
Secretary-General.

